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Bibliometric Analysis of Cloud Accounting Phenomenon
- Part II -

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Abstract

The information paradigms defining contemporary society call for the character of plurivalence through their omnipresence in multiple areas of activity. Their ubiquitous character provides the basis of the accounting-computer science interdependence, the undeniable reality being marked by the computer indispensability in the professional accountant's life. In this way, specialized literature becomes all-encompassing by the approaches marked by complexity and density regarding the issues of modernizing the accounting by its massive computerization. The cloud accounting phenomenon is a component part of the innovative changes that accounting has undergone lately.

The research paper aims to outline the bibliometric universe of the cloud accounting concept based on the methods, tools and techniques subscribed to bibliometrics in view of reflecting its representativeness through the lens of specialized literature. The results thus obtained consolidate the emblematic character of the cloud accounting issue in light of the massive interest manifested for its thoroughness and exploration equally by researchers, theoreticians, and practitioners. The study also stands out for its originality, being currently the only one dealing with issues of cloud accounting concept bibliometrics. The attribute of uniqueness of this paper is defined by shaping the research universe assigned to the phenomenon based on specialized literature, identifying the manner to reshape the profession and the field by changing the digital paradigm and illustrating the representativeness of technology in the academic community through the perspective of the bibliometrics tool. Likewise, an element of novelty is given by highlighting the definition of cloud accounting from the author's perspective based on the image provided by the literature review.

Keywords: cloud accounting, bibliometrics, analysis, mapping, representativeness

JEL classification: M41, M49, O33

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Continuing the article published in the previous issue of the magazine, we present aspects related to the most cited regions in the literature review on the cloud accounting phenomenon, the most relevant keywords, the most cited and the most relevant publications in the field of cloud accounting, regional collaboration on this topic, distribution of documents according to Lotka's Law, distribution of sources according to Bradford's Law.

In the comprehensive investigation of the cloud accounting phenomenon, the United States (677 citations), the United Kingdom (397 citations), Germany (160 citations), Australia (142 citations), and China (112 citations) are among the most referenced regions.

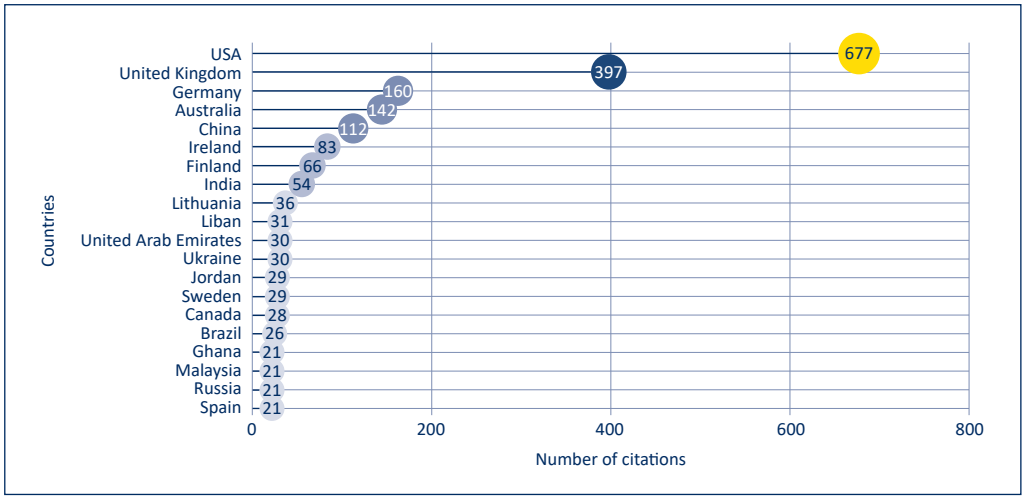

Chart 6. Most cited regions in the systemic analysis of cloud accounting literature

Source: Biblioshiny.

The nations at the top are those that have advanced in integrating new technologies into corporate processes.

The representative keywords that shape the knowledge universe on the cloud accounting side are related to the concepts of *cloud computing*, *digitalisation*, *big data*, *blockchain*, *cloud accounting*, *artificial intelligence*, as outlined in the following graph.

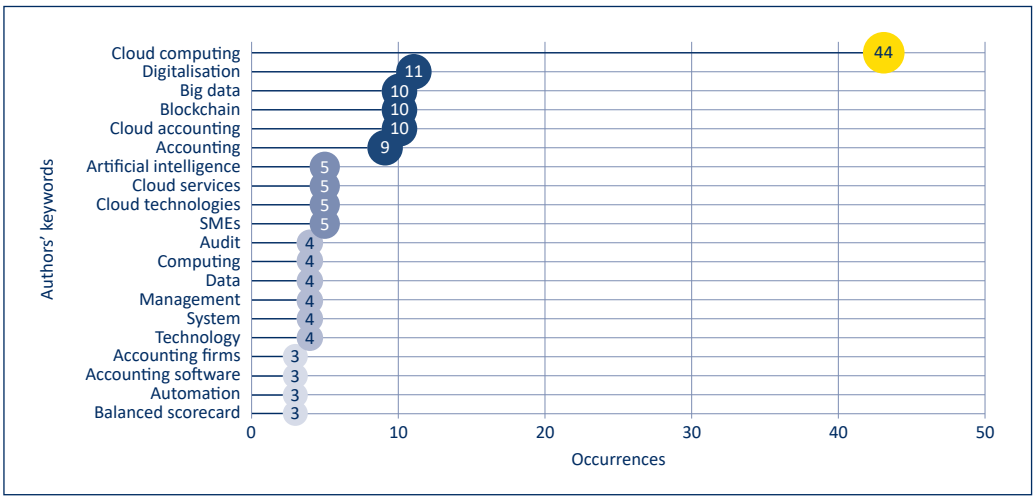

Chart 7. Most relevant keywords (authors' keywords parameter)

Source: Biblioshiny.

The following keywords, with their corresponding frequencies, shown in the graph below are the most relevant from the point of view of the Keywords Plus parameter when it comes to characterising the research area of cloud accounting: *impact, management, adoption, systems, performance, determinants, information technology, model, innovation, information*.

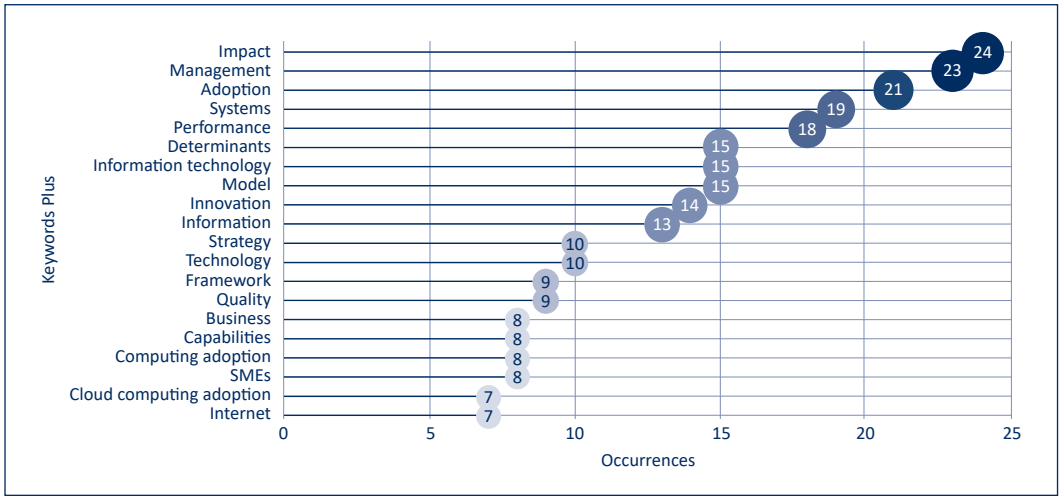

Chart 8. Most relevant keywords (Keywords Plus parameter)

Source: Biblioshiny.

The table below highlights the top ten publications based on the total amount of citations they have accumulated over time.

Table 3. Most cited publications in the cloud accounting

No.	Publication title	Authors	Publication year	Citations number
1	*Digitisation, 'Big Data' and the Transformation of Accounting Information*	A. Bhimani, L. Willcocks	2014	152
2	*The Role of Internet-Related Technologies in Shaping the Work of Accountants: New Directions for Accounting Research*	J. Moll, O. Yigitbasioglu	2019	151
3	*Configuring Blockchain Architectures for Transaction Information in Blockchain Consortiums: The Case of Accounting and Supply Chain Systems*	D.E. O'Leary	2017	132
4	*Key Information Technology and Management Issues 2012-2013: An International Study*	J. Luftman, H.S. Zadeh, B. Derksen, M. Santana, E.H. Rigoni, Z.W. Huang	2013	60
5	*Technological Knowledge Breadth and Depth: Performance Impacts*	S. Moorthy, D.E. Polley	2010	60
6	*Measuring GDP in the Digital Economy: Increasing Dependence on Uncaptured GDP*	C. Watanabe, K. Naveed, Y. Tou, P. Neittaanmäki	2018	58
7	*A Qualitative Examination of Major Barriers in Implementation of Reverse Logistics Within the South Australian Construction Sector*	R. Rameezdeen, N. Chileshe, M.R. Hosseini, S. Lehmann	2016	55
8	*Intellectual Capital and Business Performance. An Exploratory Study of the Impact of Cloud-Based Accounting and Finance Infrastructure*	P. Cleary, M. Quinn	2016	52
9	*Explaining the Adoption of Grid Computing: An Integrated Institutional Theory and Organizational Capability Approach*	C.M. Messerschmidt, O. Hinz	2013	51
10	*Factors Affecting the Adoption of Cloud Services in Enterprises*	C.L. Hsu, J.C.C. Lin	2016	42

Source: Own design.

Consequently, the above table lists the top ten frequently cited works in the field of cloud accounting. The subjects that these publications address include the informational transformation of accounting under the umbrella of emerging technologies, the influence of modernity on the discipline of accounting work's evolution, the factors influencing change when implementing cloud technology in the financial accounting department, and so forth.

A distinct structure of published resources is offered below based on their relevance to the research theme.

Table 4. Most relevant publications in the field of cloud accounting research

No.	Publication title	Authors	Publication year
1	*The Implementation of Cloud Accounting in Public Sector*	A. Aman, N. Mohamed	2017
2	*Prospects and Challenges of Implementing Cloud Accounting in Bangladesh*	T. Saha, S.K. Das, M.M. Rahman, F.K. Siddique, M.G. Uddin	2020
3	*Effect of High School Students' Perception of Accounting on Their Acceptance of Using Cloud Accounting*	S. Sugahara, K. Kano, S. Ushio	2022
4	*Cloud Accounting Risks and Mitigation Strategies: Evidence from Australia*	D. Yau-Yeung, O. Yigitbasioglu, P. Green	2020
5	*Cloud-Based Client Accounting and Small and Medium Accounting Practices: Adoption and Impact*	D. Ma, R. Fisher, T. Nesbit	2021
6	*Cloud-Based Accounting Adoption in Jordanian Financial Sector*	A.R. Eldalabeeh, M.O. Al-Shbail, M.Z. Almuiet, M.B. Baker, D. E'Leimat	2021
7	*Cloud-Based Accounting Software: Choice Options in the Light of Modern International Tendencies*	Y. Popivniak	2019
8	*User Perceptions of Cloud-Based Small Business Accounting Software*	J. Mauricette, P. Wells, J. Haar	2022
9	*Impact of Accounting Process Characteristics on Accounting Outsourcing – Comparison of Users and Non-Users of Cloud-Based Accounting Information Systems*	A. Asatiani, U. Apte, E. Penttinen, M. Rönkkö, T. Saarinen	2019
10	*Adoption of Cloud Storage Technologies in Brazilian Accounting Offices*	E.H. Quiraque, L.C. Silva, M.A.G. Barbosa, A.P.C. Cruz	2022

Source: Own design.

The publications organised by relevance parameter indicate that the main research universe is concerned with issues related to the application of cloud technology to accounting functions and tasks, the impact of implementation, strengths, vulnerabilities, opportunities, and threats identified in the process of transitioning to modern solutions, user perception after the decision to implement and use the phenomenon, mitigation strategies.

The following graph shows that the main terms influencing the field of study on cloud accounting are *cloud computing*, *digitalisation*, *big data*, *blockchain*, *cloud accounting*, *accounting*, *artificial intelligence*, *cloud services*, *cloud technologies*, *SMEs*.

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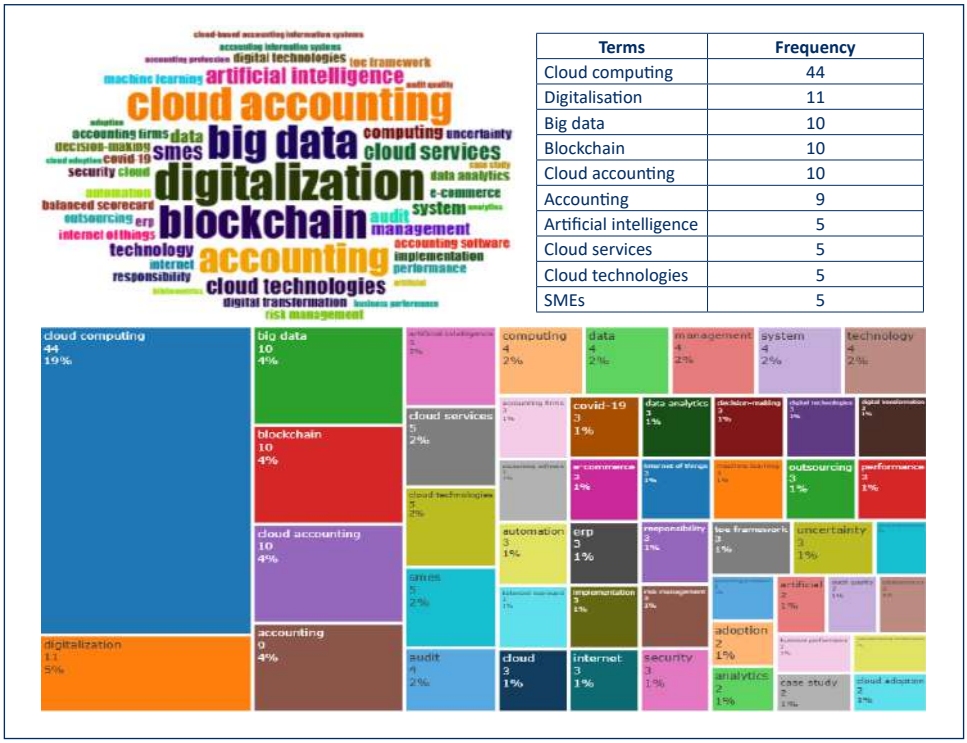
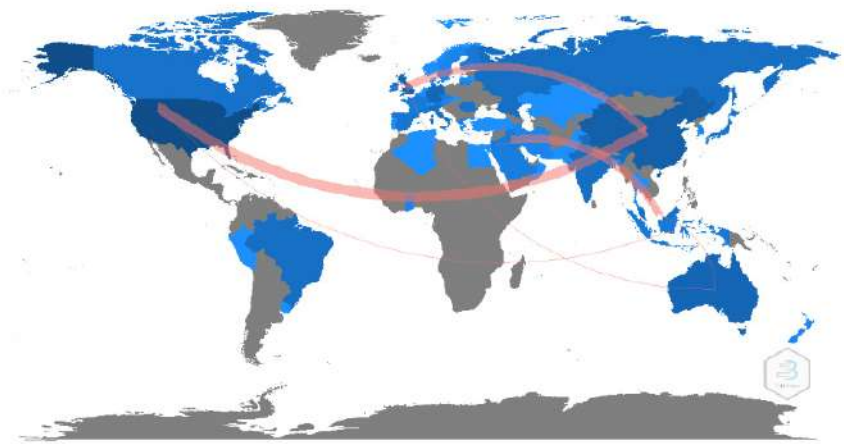


Terms	Frequency
Cloud computing	44
Digitalisation	11
Big data	10
Blockchain	10
Cloud accounting	10
Accounting	9
Artificial intelligence	5
Cloud services	5
Cloud technologies	5
SMEs	5

Chart 9. Main keywords in cloud accounting research domain

Source: Biblioshiny.

International scientific cooperation exemplifies the alignment of research priorities to strengthen the topics under research and to establish a foundation of knowledge in the field from various cultural, social, and economic perspectives. Thus, the global collaboration relationship on the research issue of cloud accounting is captured in the graph below.



From	To	Frequency	From	To	Frequency
Australia	Brazil	1	Indonesia	Singapore	1
Australia	Malaysia	2	Italy	Ireland	1
Australia	Netherlands	1	Japan	Austria	1
Australia	Peru	1	Japan	Finland	1
Australia	Sweden	1	Japan	Sweden	1
Brazil	Netherlands	1	Jordan	Iraq	1

Brazil	Peru	1	Korea	Latvia	1
Canada	Finland	1	Korea	Pakistan	1
Canada	Norway	1	Korea	Uzbekistan	1
Canada	United Arab Emirates	1	Malaysia	Iraq	3
China	Australia	1	Malaysia	Jordan	2
China	Brazil	1	Netherlands	Peru	1
China	Israel	1	Oman	Egypt	1
China	Japan	1	Pakistan	Latvia	1
China	Netherlands	1	Pakistan	Uzbekistan	1
China	Peru	1	Russia	Japan	1
China	United Kingdom	3	Russia	Kazakhstan	1
Czech Republic	Austria	1	Russia	Sweden	1
Finland	Austria	1	Spain	France	1
France	Switzerland	1	Spain	Uruguay	1
Germany	Denmark	1	United Kingdom	Australia	2
Germany	France	1	United Kingdom	Egypt	1
India	Saudi Arabia	1	United Kingdom	Finland	1
United Kingdom	Janan	1	United Kingdom	France	1
United Kingdom	Ireland	2	United Kingdom	Ireland	2
Indonesia	Brunei	1	United Kingdom	Japan	1

Chart 10. Regional collaboration on cloud accounting

Source: Biblioshiny.

The historiographic analysis of the contributions gathered using the direct citation network is displayed in Chart 11, where the arrows point in the direction of citation and the circles represent the network's nodes. Based on direct citations, the relationships can be visualised using the chronological time parameter.

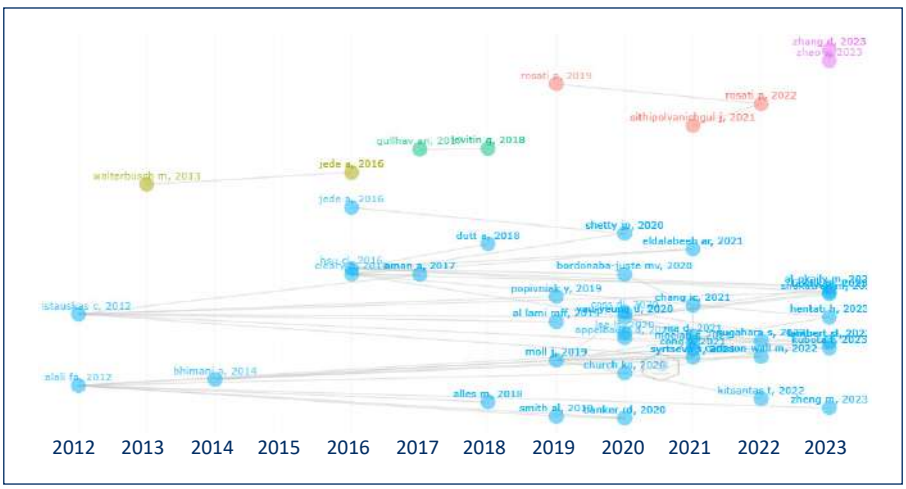


Chart 11. Historical direct citation network

Source: Biblioshiny.

Graph 12 represents the diagram with three fields (author, membership, and country). The sections of the graph pertaining to affiliation are on the left (limit of 40 nodes), the regions are on the right (limit of 40 nodes), and the authors are in the middle with the maximum number of nodes (40). This chart illustrates authors who are affiliated with different regions and who are interested in studying the cloud accounting phenomenon. Higher throughput results from bigger amplitudes due to the thickness of the lines, also known as arrows or streams, indicates their magnitude or frequency of occurrence. The Sankey figure offers insights into the most engaged scientists in the field, the most expressive associations, and the most represented geographical areas for the research subject of cloud accounting.

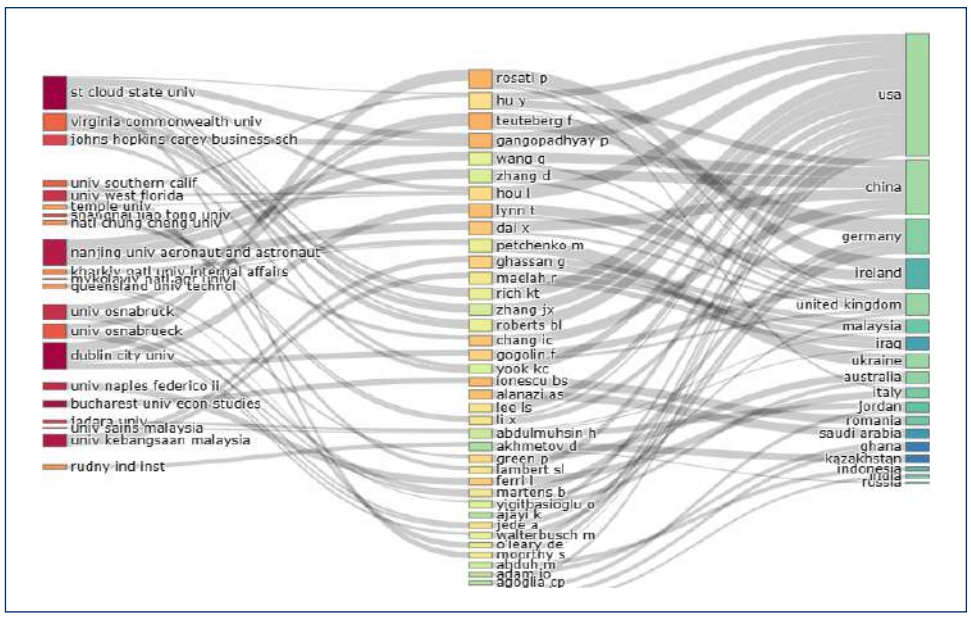
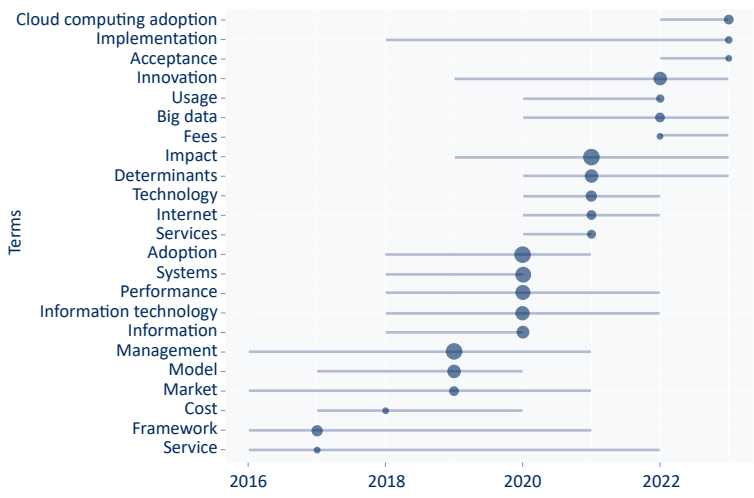


Chart 12. Sankey triple diagram (author-affiliation-region)

Source: Biblioshiny.

Chart 13 reveals the most recent keywords by Keywords Plus parameter which are related to cloud computing adoption, implementation, acceptance, innovation, usage, big data, fees, impact, determinants, technology, internet, services, adoption, systems, performance. The implementation framework, cloud computing as a service delivery, and management are matched by the first pertinent topics in the field of cloud accounting. The most innovative topics mentioned in the literature have to do with problems pertaining to the implementing technology organization's process.



Subject	Frequency	An_q1	An_med	An_q3
Impact	24	2019	2021	2023
Management	23	2016	2019	2021
Adoption	21	2018	2020	2021
Systems	19	2018	2020	2020
Performance	18	2018	2020	2022
Model	15	2017	2019	2020
Information technology	15	2018	2020	2022
Determinants	15	2020	2021	2023
Innovation	14	2019	2022	2023
Information	13	2018	2020	2020
Technology	10	2020	2021	2022
Framework	9	2016	2017	2021
Market	7	2016	2019	2021
Internet	7	2020	2021	2022
Cloud computing adoption	7	2022	2023	2023
Services	6	2020	2021	2021
Big data	6	2020	2022	2023
Usage	6	2020	2022	2022
Service	5	2016	2017	2022
Cost	5	2017	2018	2020
Fees	5	2022	2022	2022
Acceptance	5	2022	2023	2023
Implementation	5	2018	2023	2023

Chart 13. Cloud accounting research topics trend

Source: Biblioshiny.

The most important keywords for the literature regarding cloud accounting are displayed in Chart 14 and Table 5. The closeness of the terms and the thickness of the lines provide clues as to the intensity of the relationship between them, the size of a node being determined by the frequency of the keyword's appearance in the publications analysed.

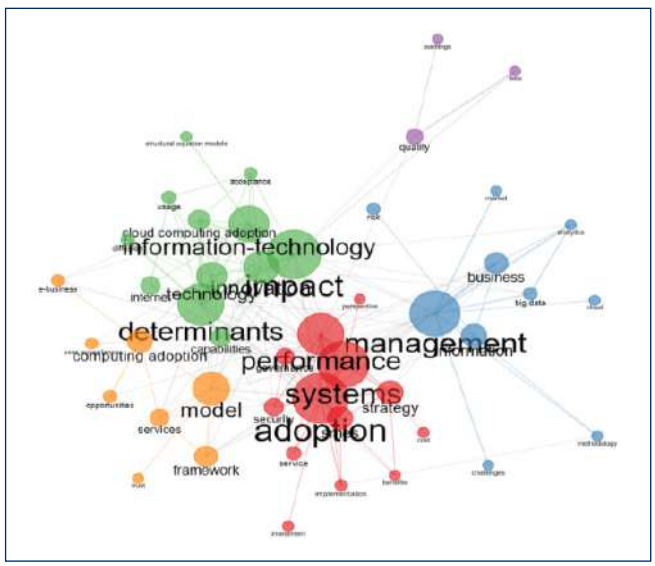


Chart 14. Co-word network map

Source: Biblioshiny.

Table 5. The co-word network's general characteristics

Node	Cluster	Betweenness	Closeness	Page rank
Adoption	1	208.527797900	0.014492754	0.080246037
Systems	1	90.497942180	0.013513514	0.060634506
Performance	1	111.558770200	0.013157895	0.051096699
Strategy	1	51.703894630	0.011494253	0.028322332
SMEs	1	3.899107529	0.010416667	0.019924088
Governance	1	3.627030526	0.010989011	0.017442467
Security	1	1.220742585	0.010416667	0.015138173
Cost	1	0	0.007633588	0.005449413
Implementation	1	5.181272702	0.009615385	0.013233943
Service	1	0.048192771	0.009900990	0.009887627
Benefits	1	0.227604319	0.009615385	0.009154631
Investment	1	0	0.008849558	0.005155568
Perspective	1	0.132850242	0.009523810	0.008908492
Management	2	206.478284100	0.013698630	0.062102741
Information	2	48.320992720	0.009900990	0.019862568
Business	2	8.639727396	0.011235955	0.025561697
Market	2	0	0.008547009	0.006492747
Big data	2	1.099494305	0.009803922	0.013572787
Risk	2	0	0.006896552	0.006074733
Analytics	2	0.809904168	0.009900990	0.015708446
Challenges	2	0	0.008547009	0.006492747
Cloud	2	0	0.008547009	0.005415454

Node	Cluster	Betweenness	Closeness	Page rank
Methodology	2	1.940179054	0.009009009	0.010729063
Impact	3	131.711085300	0.013513514	0.058517018
Determinants	3	93.761199020	0.013513514	0.061770661
Information technology	3	81.638915930	0.012820513	0.044475056
Innovation	3	25.440895670	0.011363636	0.036203600
Technology	3	41.119387570	0.011627907	0.032760663
Capabilities	3	0	0.009900990	0.012751137
Cloud computing adoption	3	4.115784186	0.010526316	0.025268552
Internet	3	6.478393216	0.010204082	0.016092074
Usage	3	1.852683124	0.009803922	0.013273719
Acceptance	3	1.656153134	0.009803922	0.014876248
Diffusion	3	0.160000000	0.009900990	0.014414449
Structural equation models	3	0	0.008196721	0.006168854
Quality	4	46.420926800	0.009708738	0.017337567
Fees	4	0	0.008620690	0.010988622
Earnings	4	0	0.006802721	0.006535743
Model	5	58.241702190	0.012345679	0.034412766
Framework	5	0.574732146	0.011363636	0.017921231
Computing adoption	5	34.893662060	0.010869565	0.027640694
Services	5	2.337991640	0.011363636	0.019034486
E-Business	5	0.421935208	0.009345794	0.011915670
Opportunities	5	0	0.008928571	0.008438868
Trust	5	0	0.008000000	0.005278170
User acceptance	5	0.260765550	0.008333333	0.007317194

Source: Biblioshiny.

The Journal of Information Systems, Information Systems and e-Business Management, International Journal of Accounting Information Systems, Baltic Journal of Economic Studies, and IEEE Transactions on Engineering Management are the most influential sources of publications on cloud accounting, according to the h-index illustrated in Chart 15. The top five journals are classified similarly in terms of the g-index, with the exception of Journal of Emerging Technologies in Accounting, that retains the second position.

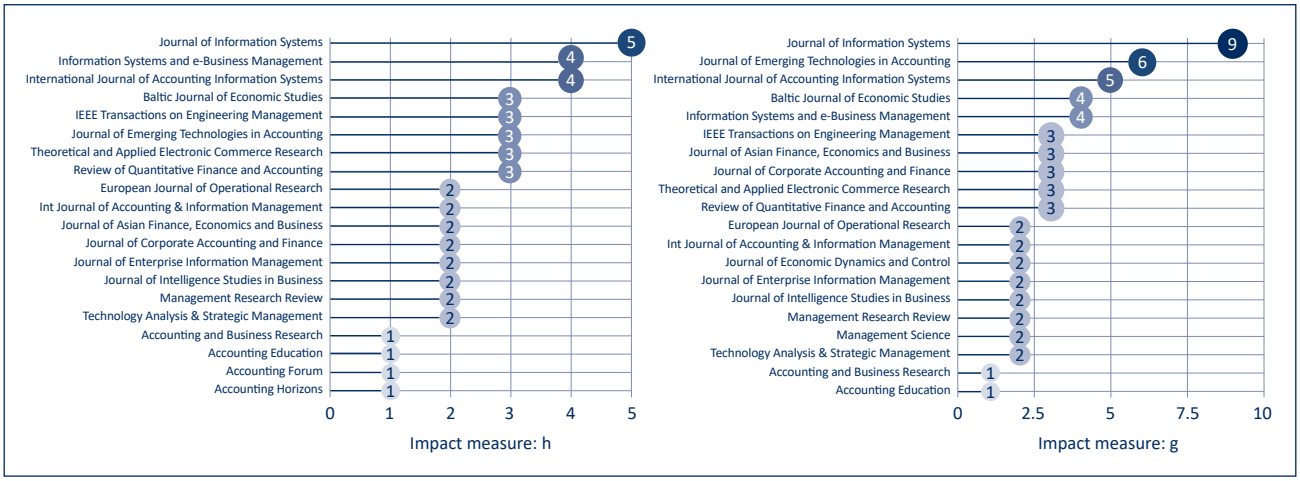


Chart 15. Impact of publication sources by h-index and g-index

Source: Biblioshiny.

Exploring the connections between the representative keywords or identifying the knowledge domains that are relevant to the research subject can be facilitated by mapping the conceptual structure of the research universe (Mora-Valentín *et al.*, 2018). The conceptual framework is delineated through the application of factor analysis, specifically multiple correspondence analysis of the keyword/document matrix in the present case (Roux & Rouanet, 2010). Visualisation is supported by factor analysis, which places high-dimensional data in a particular low-dimensional space. In addition, clusters are identified based on hierarchical clustering (McCain, 1990). The cluster word proximity displays how words are grouped together within publications. The same topic may be outlined by words found in the same clusters. The graph related to the multiple correspondence analysis method can be visualized below.

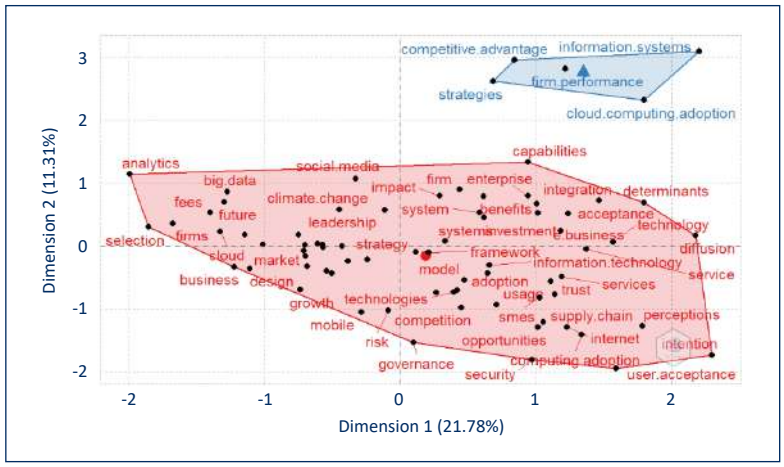


Chart 16. Mapping the conceptual structure. Multiple correspondence analysis

Source: Biblioshiny.

As one of the key concepts of bibliometrics, Lotka's so-called law (Lotka, 1926) describes how the distribution of authors is modelled based on their scholarly productivity: specifically, the number of authors who have published *n* papers on a topic is inversely proportional to the square of *n*. In essence, this law suggests that the majority of research articles in a field are typically the result of the contributions of a very small number of authors. The Lotka distribution for publications in the subject of analysis is shown in Chart 17. As can be seen, the moderate evolution fits the prediction proposed by the Lotka's Law. This might be in contrast to the primary research topic's early evolution.

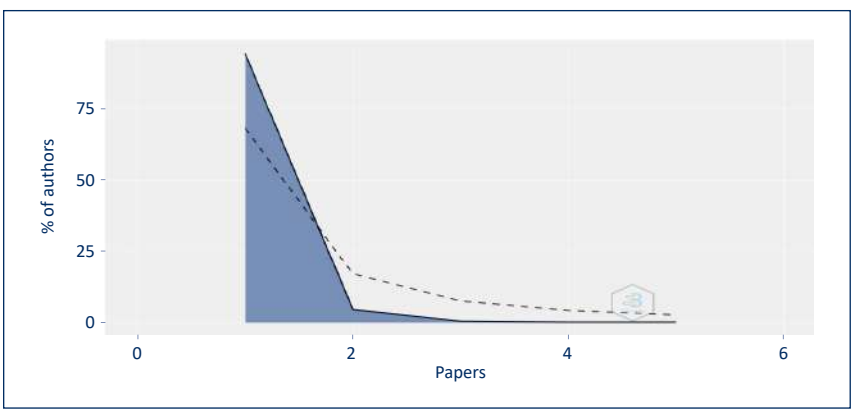


Chart 17. Distribution of documents according to Lotka's Law

Source: Biblioshiny.

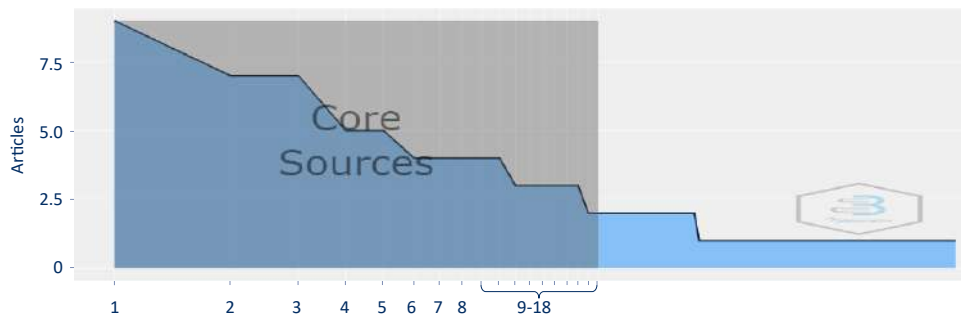
The h-index, g-index, and m-index are useful tools for evaluating authors' contributions to cloud accounting research. As can be seen from the table below, the h-index and g-index are similar, with the m-index showing the difference. For every *h* papers that have been cited at least *h* times, an author has an index of *h*. The g-index refers to top *g* articles that have together received *g* citations. The m-index is determined by dividing the number of years of significant scholarly work for each author by the h-index. (Kumar *et al.*, 2022)

Table 6. Distribution of authors according to h-index, g-index, and m-index

Authors	h_index	g_index	m_index	TC	NP	PY_start
G. Yigitbasioglu	2	2	0.133	180	2	2019
A. Bhimani	1	1	0.091	162	1	2014
I. Willcocks	1	1	0.091	162	1	2014
I. Moll	1	1	0.167	159	1	2019
D.E. O'Leary	3	1	0.300	153	3	2015
I. Teuteberg	4	6	0.333	122	6	2013
A. Bendovschi	2	3	0.167	68	3	2013
K. Naveed	1	1	0.143	65	1	2018
P. Neittaanmaki	1	1	0.143	65	1	2018
Y. Tou	1	1	0.143	65	1	2018

Source: Biblioshiny.

Bradford's Law is another law specific to the bibliometric methodology. This divides the organization's sources into three categories: the core, relevant, and dispersed areas. According to this law, the number of relevant articles can be categorised into a small number of journal titles, the rest of the publications being distributed among the other journals. Bradford's theory explains that if scientific journals are arranged in descending order of productivity within articles according to a given topic, they can be divided into a "core" of journals devoted to the topic, as well as into radiating zones. (Su *et al.*, 2020) Thus, Bradford's Law describes the degree of publication dispersion and identifies resources and articles representative of the research topic. (Huang *et al.*, 2014)



1. Journal of Information Systems; 2. International Journal of Accounting Information Systems; 3. Journal of Emerging Technologies in Accounting; 4. Journal of Corporate Accounting and Finance; 5. Journal of Enterprise Information Management; 6. Baltic Journal of Economic Studies; 7. Economic Annals-XXI; 8. Financial and Credit Activity: Problems of Theory and Practice; 9. Information Systems and e-Business Management; 10. Reshaping Accounting and Management Control Systems; 11. IEEE Transactions on Engineering Management; 12. International Journal of Accounting & Information Management; 13. Journal of Asian Finance, Economics and Business; 14. Journal of Theoretical and Applied Electronic Commerce Research; 15. Quality – Access to Success; 16. Review of Quantitative Finance and Accounting; 17. Accounting Education; 18. Asia Pacific Management Review

Chart 18. Source distribution under the Bradford's Law

Source: Biblioshiny.

To sum up, bibliometrics, together with its particular methods and instruments, contributes to the fulfilment of the scientific research process by adding value at the level of the research universe pertaining to the problem under study. The bibliometric method's analysis of indicators demonstrates that the phenomenon of cloud accounting has been sufficiently researched in the literature.

➲ Conclusions, future research directions and research limitations

For multiple reasons, this study contributes to the body of literature by substantiating and consolidating it. It provides clues on the performance of bibliometric analysis by means of a specific software application to guide the systematic review of the literature in a specific field of activity, it presents the most significant aspects of the information content concerning the research universe of cloud accounting (most relevant sources, most productive authors, most influential publication sources, institutions, countries, etc.), the cartographic visualization of the evolving trends in the cloud accounting phenomenon, which charts future research directions among the scientific community, provides a comprehensive understanding of the research themes that have received significant attention from cloud accounting researchers globally over the last decade. Potential researchers can use the bibliometric analysis of the cloud accounting phenomenon as a point of reference to choose representative papers in the field of study and to find the most appropriate sources for disseminating insights.

The phenomenon of cloud accounting, which is linked to the contemporary digital information paradigm in the accounting industry, is one of the innovative developments that have overtaken the accounting industry in recent decades. The accounting field has been significantly impacted by the process of increasing digitalisation. Both business and academic worlds are interested in the topic of automating accounting procedures and functions. The pandemic period recently experienced by the whole of humanity has contributed substantially to the acceleration of the digitalisation process, the impact on accounting being measured in terms of reforming the field by adopting a wide range of modern information technologies.

The definition of *cloud accounting* is not a stand-alone concept. Rather, it is based on cloud computing technology and takes into account its functions, benefits, and also drawbacks. The literature outlines the features of cloud accounting in relation to the technologies that define cloud computing. Three categories of factors – technological, organisational, and external – influence how the phenomenon is intended to be adopted to accounting activities and tasks.

Web of Science, one of the most widely used databases in the scientific community, was the source of the data required to do the bibliometric study. In order to perform bibliometric analysis, we must follow five basic research method steps: creating the study's structural characteristics, gathering data using pre-established selection criteria, visualising, analysing, and interpreting the results. Because of the impact of modernity and state-of-the-art information technologies on the performance of accounting tasks and functions, there has been a significant increase in interest in researching the issue, which supports the phenomenon's representativeness in the literature.

When the yearly trend in cloud accounting research is examined, it becomes evident that the body of scientific knowledge is constantly growing, which serves to further solidify the topic's prominence in both the corporate and research communities. Among the most popular publication sources are Journal of Information Systems, International Journal of Accounting Information Systems, Journal of Emerging Technologies in Accounting, Journal of Corporate Accounting and Finance, and Journal of Enterprise Information Management.

Regarding the authors' lifespan as it relates to their interest in the research area in question, Lee has engaged in the most significant activity.

The USA (677 citations), the UK (397 citations), and Germany (160 citations) are among the most referenced regions in the systematic analysis of the cloud accounting phenomenon by number of citations.

In terms of the Keywords Plus parameter, the most relevant keywords defining the research area of cloud accounting are *impact, management, adoption, systems, performance, determinants, information technology, model, innovation, information*.

International scientific collaboration exemplifies how research interests should be harmonised to construct knowledge in the field of analysis from a variety of cultural, social, and economic perspectives and to consolidate the issues under study.

The following are some of the limitations that were discovered throughout the research: the use of a single database, Web of Science, to gather publications on the topic of cloud accounting, the limitation of the criterion for the selection of publications to the *cloud accounting* formula, without including other formulations (e.g., *cloud computing in business and economics*), and the exclusion from the study of the review of literature in the field of cloud computing, given the significantly increased degree of transferability of the main features on cloud accounting technology.

Utilising the bibliometric approach to examine the phenomenon of cloud accounting's representativeness in the literature provides credibility to the research topic's innovativeness. Furthermore, the goals described in the introduction section accurately reflect the uniqueness and innovation contributed to the research question.

The proposed objectives were accomplished by using bibliometric analysis software to analyse the data gathered from the Web of Science database. Below is a summary of the steps involved in achieving the desired outcomes given the original set of goals. **O1** – Determining how the literature describes the cloud accounting phenomenon and how the accounting paradigm has evolved as a result of its adoption in the accounting functions and tasks examined falls within the purview of researchers due to the substantial influence it has had on the accounting field and the projection that it will continue to dominate it in the future. The paradigm shift as a result of the adoption of cloud systems to accounting functions and tasks is the transition from the use of traditional to modern accounting systems, which requires professional retraining and increased responsiveness to permanent change on the part of accounting professionals and management structures. The second objective, **O2**, is dissected into eight further sub-objectives that outline the representativeness of the research issue within the literature. **O2.1** – The bibliometric research conducted confirms that there is a consistent increase in interest in researching the cloud accounting phenomenon in the literature, as demonstrated by the two-way measurement of research interest in the cloud accounting issue through the identification of the annual generalised (per paper) and individualised (per author) scientific production. **O2.2** – The attribute of the relevance of the cloud accounting research is demonstrated by highlighting the most pertinent publications, the articles relevant to the study's topic, the authors most pertinent to the number of publications distributed, the affiliations most useful to the research, and the keywords most important to the research. This maximises the research subject's emblematic character based on the identification of the subject's relevance at the level of the aspects illustrated based on the bibliometric analysis. The cloud accounting research area's most cited articles and regions are listed in **O2.3** – Aid in identifying the most disputed elements of cloud accounting technology by concentrating research on topics of significant interest and mainly geographic areas where the issue is significant. **O2.4** – The historiographical network's development suggests that the topic will receive an extensive amount of attention between 2020 and 2023. This is justified by the company's accelerated digitalisation of its operations and the implicit shift in research interest towards the investigation of the cloud phenomenon's effects on the accounting field, which is increasingly becoming a reality in modern organisations. Indications for establishing partnerships to investigate the cloud accounting theme can be found in **O2.5** – Identification of regional collaboration on cloud accounting phenomenon. **O2.6** contrasts the research trend to outline future research ways mostly related to the role and implications of technology at the accounting department level in terms of impact, adoption, management, performance, and determinants. This is carried out in order to map future directions of study on the cloud accounting phenomenon. The conceptualization of the phenomenon by research clusters is illustrated in **O2.7** – Mapping the conceptual structure of technology, which groups issues based on researchers' interest in related areas. The distribution of sources based on Lotka's and Bradford's Laws is highlighted in **O2.8**, which also models the distribution of authors based on productivity and describes the degree of publication dispersion.

In order to determine the degree of the phenomenon's influence on the accounting profession and how it will impact the way accounting tasks are carried out, future research directions will concentrate on determining how accounting professionals relate to the adoption and successful implementation of the phenomenon to the functions and tasks of accounting. *Does the use of cloud accounting technology in accounting and finance*

departments change how daily tasks are completed? Are the benefits of adoption certain and immediate? What are the drawbacks of the shift to implementing contemporary technologies, such cloud accounting applications, for the industry and the profession? Do professionals experience stress while implementing new programmes or do they benefit from them in terms of better time management and less tasks completed? All these are research hypotheses designed for future studies on the topic of the field's takeover by modernity trends.

Therefore, using relevant bibliometric tools, methodologies, and procedures, the study's objective was fulfilled.

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